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Report No. 2016-22

TO: Jacqueline Weinreich, Radio & Technology Division Director
Department of Safety & Emergency Services

FROM: Hector Collazo, Jr., Inspector General/Chief Audit Executive
Division of Inspector General

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Claretha Harris, Chief Deputy Director, Finance Division

SUBJECT: Inspector General's Observation of Radio & Technology Division's
Annual Physical Inventory of Fixed Assets

DATE: September 16, 2016

This letter serves to inform you that the Division of Inspector General completed its observation of the Radio & Technology Division conducting their annual physical inventory of fixed assets on August 30, 2016.

Our objectives were to:

1. Interview and observe staff conducting the department's physical inventory to determine compliance with required inventory procedures.
2. Test and verify, on a sample basis, the asset counts recorded by staff.

We are pleased to report, based on our observations, that:

1. Staff was in compliance with required inventory procedures, and
2. Our test counts agreed with those of your staff.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

We appreciate your staff's cooperation during this audit.



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